

WOODSON COUNTY

Neighborhood

Revitalization Plan

2022-2032

PURPOSE OF NEIGHBORHOOD REVITALIZATION

The plan is intended to promote the revitalization and development of Woodson County by stimulating new construction and the rehabilitation, conservation or redevelopment of the area in order to protect the public health, safety and/or welfare of the residents of the County by offering certain incentives, which include tax rebates.

PROPERTY ELIGIBLE FOR TAX REBATE:

Residential Property:

1. New construction or rehabilitation, alterations and additions to any existing residential/agricultural structure, including the alteration of a single-family home into a multi-family dwelling, shall be eligible.
2. Any property that is exempt from property tax shall not be eligible.
3. Eligible residential property may be located anywhere in the neighborhood revitalization zone area.

Commercial/Industrial Property:

1. Rehabilitation, alterations and additions to any existing commercial structure used for retail, office, manufacturing, warehousing, institutional or other commercial or industrial purposes shall be eligible.
2. Construction of new commercial structures, including the conversion of all or part of a non-commercial structure into a commercial structure used for retail, office, manufacturing, warehousing, institutional or other commercial or industrial purposes shall be eligible.
3. Improvements to existing or new construction of structures used for public utilities or railroad purposes shall not be eligible.
4. Any property that is exempt from property tax shall not be eligible.
5. Eligible commercial, industrial or agricultural property may be located anywhere in the neighborhood revitalization zone area.

CRITERIA FOR DETERMINATION OF ELIGIBILITY:

Woodson County Revitalization Plan assures that no person shall be discriminated against on the grounds of race, color, national origin, sex, disability, age or low-income status as provided by Title VI of the Civil Rights act of 1964, and the Civil Rights Restoration Act of 1987, be excluded from participating in, be denied the benefits of, or be otherwise subjected to discrimination under this program. Every reasonable effort will be made to insure non-discrimination.

1. Each Plan requires a minimum investment of \$10,000.00 and shall also reflect a \$10,000.00 or 10% increase in valuation for residential, commercial/industrial and agricultural classifications. Cost estimates of the proposed investment must be submitted with the application. A building permit must be obtained for each improvement.
2. Construction shall be completed within two (2) years from the date the application is approved. The year of incomplete construction will not fall under the revitalization rebate plan. The rebates will be in effect after completion of the construction.
3. The applicant shall be the deeded owner of the property listed on the application.
4. Any property that is in the deeded owner's name within Woodson County and is delinquent in any tax payment and/or special assessment shall not be eligible for any rebate and shall forfeit continuation in the program.
5. No applicant having delinquent real estate, personal or special assessment taxes due to a City, Woodson County and/or the State of Kansas will be eligible for this program.
6. In the event any such taxes become delinquent during the qualified abatement period, all current and future tax rebates shall be forfeited in full. Escrow payments causing delinquency will not be held against the revitalization requirements.
7. Tax payment due dates are December 20th and May 10th of each calendar year, and taxes are considered delinquent if paid after those dates. Delinquency will not be held against taxpayer if excluded by the County Treasurer's Office. The County Treasurer will verify all taxes due and review all parcels for denials due to delinquent taxes. Denied parcels will be submitted to the County Clerk.
8. Prior to the commencement of any construction, the property owner will complete the application. Applications must be received and approved prior to commencement of construction.
9. **Tax rebates are only applicable for the participating taxing entities: USD # 366, USD # 389, USD # 245, USD # 386, USD # 258, USD # 387, USD # 484, Yates Center, Toronto, Neosho Falls, and Woodson County. USD Capital Outlay taxes will be excluded pursuant to K.S.A. 12-17,115(e) as amended effective July 1, 2017.**
10. Tax rebates will be based on the increase of appraised value due directly to the qualified improvements and/or new construction.
11. Appealing property value does not void the revitalization rebate plan. However, payment under protest will be reviewed pending results from Woodson County Appraiser.

12. The tax rebate will not transfer to subsequent owners.
13. Any property owner receiving a Homestead Refund is disqualified for Neighborhood Revitalization and must be documented on the application.
14. Only one rebate application per project may be submitted. The rebate will be based only upon the increased appraised value attributed to the eligible improvement. For purposes of calculating the increase in the appraised value, the base value is the base value as set the prior tax year. The increase in the appraised value shall be the difference between the base value established in the manner and the appraised value after the eligible improvement is constructed. Unique situations will be reviewed by the County Treasurer and County Appraiser to establish base value.

TAX REBATE SPREADSHEET:

The following table illustrates the refund percentages for Residential and Commercial/Industrial Property.

Refunds are based on the initial qualified rebate value only, NOT the total tax bill. Rebates will only be refunded from the following municipalities within your taxing unit, which adopted the Neighborhood Revitalization Plan: Cities of Yates Center, Toronto, Neosho Falls, and Piqua, and Woodson County and taxing entities of: **USD # 366, USD # 389, USD # 245, USD # 386, USD # 258, USD # 387, and USD # 484.**

RESIDENTIAL TAX REBATE SPREADSHEET

YEAR	TAX REBATE
1	100%
2	80%
3	60%
4	40 %
5	20 %

5% will be credited to the Neighborhood Revitalization Fund to cover administrative costs.

COMMERCIAL/INDUSTRIAL TAX REBATE SPREADSHEET

YEAR	TAX REBATE	YEAR	TAX REBATE
1	100%	6	50%
2	90%	7	40%
3	80%	8	30%
4	70 %	9	20%
5	60 %	10	10%

5% will be credited to the Neighborhood Revitalization Fund to cover administrative costs.

APPLICATION PROCEDURE:

Applications are available in the County Clerk's Office. Applications shall be submitted with a non-refundable \$200.00 application fee to the County Clerk's Office for a Commercial/Industrial Property and a non-refundable \$ 100.00 application for a Residential Property.

1. The applicant must complete & submit the application with fee to the County Clerk. The County Treasurer will receive a list of applicants and will evaluate them for tax delinquencies. The County Appraiser will make a site visit to examine pre-construction structures/land and take photographs to be on file. The applicant must apply for a building permit for any changes approved under this plan. The Woodson County Commission **must approve the application prior** to commencement of construction. The County Clerk will notify the applicant within fifteen (15) working days with the approval or denial of the project. **THERE WILL BE NO EXCEPTIONS!**
2. The applicant shall file Part 2 of the application with the County Appraiser for any improvement that is completed, certifying the completion of construction. The applicant is required to provide receipts and/or an itemized statement of costs. This documentation is required to be eligible for participation in the Neighborhood Revitalization Program.
3. The County Appraiser will conduct an on-site inspection of the construction project. They will take measurements & photographs, etc.
4. The tax rebate, less a 5% administrative fee based on the rebate amount, will be made to the property owner within a thirty (30) day period following the date of tax distribution by the county. The administrative fee will be retained by Woodson County. Distribution Dates are January 20th for 1st half payments and June 5th for 2nd half payments.

**WOODSON COUNTY NEIGHBORHOOD REVITALIZATION PLAN
APPLICATION FOR TAX REBATE
PART 1
(PLEASE PRINT)**

Owner's Name: _____

Daytime Phone #: _____

Owner's Mailing Address: _____

Unified School District: (Circle One) **USD # 366, USD # 389, USD # 245, USD # 386, USD # 258,
USD # 387, and USD # 484.**

Parcel Identification # _____

(Use the number on your tax statement or call the County Appraiser's Office 620-625-8600
ext. 2)

OR

Legal Description of Property: _____

Property Use:

(Check One) Residential Commercial Industrial Ag
(Check One) New Building Remodel Addition
(Check One) Rental Owner-occupied

Building/Zoning Permit Number required : _____

List all Improvements & Associated Costs: (Attached drawings, dimensions and/or estimates)
Please be specific, as items not included will be taxed at the full rate.

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

Estimated Date of Completion: _____ Materials \$ _____ Labor \$ _____

Did you qualify and receive a Homestead Refund from the State of Kansas? Yes No
If so, what is the amount of the refund? \$ _____

I have read and do hereby agree to follow all application procedures and criteria of the Woodson County Neighborhood Revitalization Plan.

By: _____ Date: _____

The non-refundable application fee must accompany this original application when submitted to the Woodson County Clerk.

STATEMENT AS OF _____, 20____

Received application & fee of \$ _____

By: _____ Date: _____

Woodson County Clerk

COUNTY APPRAISER'S STATEMENT AS OF _____, 20____

The appraised valuation of this property is:

Land = \$ _____

Improvements = \$ _____

Total = \$ _____

By: _____ Date: _____

Woodson County Appraiser

COUNTY TREASURER'S STATEMENT AS OF _____, 20____

All taxes for this parcel are: _____ Current & Paid _____ Are Not Current & Unpaid

All taxes for the property owner are: _____ Current & Paid _____ Are Not Current & Unpaid

By: _____ Date: _____

Woodson County Treasurer

COUNTY COMMISSION'S STATEMENT AS OF _____, 20____

This application is approved / disapproved for the Neighborhood Revitalization Plan.

By: _____ Date: _____

Chairman, Board of Woodson County Commissioners

**WOODSON COUNTY NEIGHBORHOOD REVITALIZATION PLAN
APPLICATION FOR TAX REBATE
PART 2
CERTIFICATION OF CONSTRUCTION COMPLETION
(PLEASE PRINT)**

Must be signed and returned to the Woodson County Clerk's Office after construction completion. Final cost and a list of any changes from the original application must be included with this form. The owner is required to provide receipts for the construction of the structure or improvement.

Owner's Name: _____

Daytime Phone #: _____

Owner's Mailing Address: _____

Parcel Identification # _____

Date of Completion: _____

Total Project Cost: \$ _____

I hereby certify that the project applied for under the Woodson County Neighborhood Revitalization Plan is complete, and all required building inspections have been completed.

Signed by: _____ Date: _____
Owner's Signature

The Project has been reviewed & verified to have met all requirements:

Signed by: _____ Date: _____
Woodson County Appraiser

Acknowledgement of Neighborhood Revitalization Project Completion:

Signed by: _____ Date: _____
Woodson County Clerk